Summarised Outcome for Gauteng: Municpal Budget Benchmarking - 2010/11 Budget vs Original Budget 2009/10

R thousands	EKU Ekurhuleni Metro (H)	JHB City Of Johannesburg (H)	TSH City Of Tshwane (H)	GT421 Emfuleni (H)	GT422 Midvaal (M)	GT423 Lesedi (M)	DC42 Sedibeng (M)	GT461 Nokeng Tsa Taemane (M)	GT462 Kungwini (M)	DC46 Metsweding (L)	GT481 Mogale City (H)	GT482 Randfontein (H)	GT483 Westonaria (M)	GT484 Merafong City (H)	DC48 West Rand (M)
Total Operating Revenue (excl Capital Transfers)	18 967 108	26 308 874	15 052 261	3 057 282	437 464	351 019	321 467	124 380	457 885	48 333	1 368 503	601 712	300 760	1 404 261	217 083
Total Operating Expenditure	20 206 393	25 164 848	14 831 720	3 218 045	478 425	353 180	325 263	122 595	475 675	52 959	1 257 832	601 712	218 469	1 110 217	238 097
Surplus/(Deficit) Budgeted Operating Statement	(1 239 285)	1 144 026	220 540	(160 763)	(40 961)	(2 161)	(3 796)	1 785	(17 790)	(4 626)	110 671	0	82 291	294 043	(21 014)
Cash and Cash Equivalents at the Year End	1 226 789	1 829 268	1 298 896	283 935	25 230	6 441	26 219	(36 727)	206 746	1 942	305	0	849	13	60 828
Revenue															
% Increase in Total Operating Revenue	19.0%	15.6%	6.4%	12.3%	8.9%	25.1%	.0%	(58.6)%	4.8%	35.4%	10.1%	.0%	(.2)%	53.3%	8.8%
% Increase in Property Rates Revenue	14.5%	16.1%	(16.0)%	(6.7)%	12.5%	43.8%	.0%	42.3%	(5.9)%	.0%	114.4%	.0%	.0%	(100.0)%	91.4%
% Increase in Electricity Revenue	31.3%	31.5%	19.5%	31.5%	(6.7)%	33.9%	.0%	(59.2)%	20.4%	.0%	17.2%	.0%	.0%	15.5%	.0%
% Increase in Property Rates and Service Charges	28.2%	20.1%	5.8%	12.1%	3.3%	26.2%	.0%	(57.6)%	4.8%	.0%	32.3%	.0%	.0%	(9.6)%	34.2%
Expenditure															
% Increase in Total Operating Expenditure	26.8%	12.7%	5.5%	11.6%	22.3%	23.8%	.0%	(43.9)%	24.0%	26.2%	1.2%	.0%	(26.0)%	21.0%	20.7%
% Increase in Employee Costs	15.6%	11.6%	(2.4)%	19.0%	22.3%	43.6%	.0%	(36.0)%	35.1%	12.7%	8.7%	.0%	.0%	.5%	27.5%
% Increase in Electricity Bulk Purchases	25.7%	32.9%	32.0%	26.6%	28.6%	25.0%	.0%	(58.9)%	33.7%	.0%	54.2%	.0%	.0%	26.3%	.0%
Average Cost per Employee (Remuneration)	260	263	251	220	229	0	242	243	333	(4 595)	244	0	0	0	334
Average Cost per Councillor (Remuneration)	401	0	0	277	330	0	0	804	0	563	0	0	0	0	0
R&M % of PPE	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	6.9%
Asset Renewal + R&M % of PPE	.0%	1.7%	8.7%	3.0%	.0%	.3%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	6.9%
Debt Impairment % of Total Billable Revenue	9.3%	6.1%	3.7%	11.5%	.0%	1.7%	.0%	.0%	3.7%	.0%	8.2%	8.1%	10.1%	9.1%	44.0%
Capital Revenue / Funding															
Internally Funded and Other (Capex Funding)	445 011	663 075	0	(153 990)	10 200	12 620	0	0	28 976	260	110 981	35 638	0	0	20 413
Borrowing	1 032 682	1 512 000	1 869 949	0	11 166	10 655	0	0	0	0	0	0	0	0	0
Grant Funding and Other	682 398	883 686	1 325 026	(183 158)	18 869	20 269	0	16 915	32 092	0	103 349	67 518	0	0	9 415
Internally Generated Funds % of Non Grant Funding	30.1%	30.5%	.0%	100.0%	47.7%	54.2%	.0%	.0%	100.0%	100.0%	100.0%	100.0%	.0%	.0%	100.0%
Borrowing % of Non Grant Funding	69.9%	69.5%	100.0%	.0%	52.3%	45.8%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Grant Funding % of Total Funding	31.6%	28.9%	41.5%	54.3%	46.9%	46.5%	.0%	100.0%	52.6%	.0%	48.2%	65.5%	.0%	.0%	31.6%
Capital Expenditure															
Total Capital Programme	2 160 091	3 058 761	3 194 975	337 148	40 235	70 890	0	16 915	61 068	260	214 330	103 156	0	0	29 828
Asset Renewal	0	631 535	1 568 782	58 463	0	1 091	0	0	0	0	0	0	0	0	0
Asset Renewal % of Total Capital Expenditure	.0%	20.6%	49.1%	17.3%	.0%	1.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Cash															
Cash Receipts % of Rate Payer and Other	80.6%	91.7%	73.3%	99.5%	92.7%	97.9%	305.5%	75.0%	139.7%	88.1%	88.0%	.0%	97.0%	.1%	40.0%
Cash Coverage Ratio	.8	1.1	1.3	1.6	.9	.3	1.5	(5.2)	8.1	.5	.0	.0	.1	.0	4.0
Borrowing															
Borrowing to Asset Ratio	36.5%	25.6%	23.7%	4.8%	15.2%	18.7%	.0%	.0%	.0%	.0%	2.7%	.0%	.0%	(3.9)%	7.3%
Capital Charges to Operating	4.4%	6.7%	8.6%	.6%	11.2%	2.6%	.0%	.4%	1.8%	.0%	4.3%	.6%	10.8%	.0%	2.5%
Borrowing Receipts % of Capital Expenditure	74.5%	69.5%	53.5%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%
Free Services															
Free Basic Services as a % of Equitable Share	.3%	15.4%	.0%	20.9%	.3%	19.0%	.0%	6.8%	13.3%	.0%	38.7%	.0%	.0%	11.7%	.0%
Free Services as a % of Operating Revenue (excl opex grants)	3.9%	5.2%	1.7%	4.2%	.0%	4.3%	.0%	3.6%	2.3%	.0%	14.5%	.0%	.0%	3.9%	.0%
High Level Outcome of Funding Compliance															
Total Operating Revenue (excl Capital Transfers)	18 967 108	26 308 874	15 052 261	3 057 282	437 464	351 019	321 467	124 380	457 885	48 333	1 368 503	601 712	300 760	1 404 261	217 083
Total Operating Expenditure	20 206 393	25 164 848	14 831 720	3 218 045	478 425	353 180	325 263	122 595	475 675	52 959	1 257 832	601 712	218 469	1 110 217	238 097
Surplus/(Deficit) Budgeted Operating Statement	(1 239 285)	1 144 026	220 540	(160 763)	(40 961)	(2 161)	(3 796)	1 785	(17 790)	(4 626)	110 671	0	82 291	294 043	(21 014)
Surplus/(Deficit) Considering the Reserves and Cash Backing	(575 096)	(625 731)	395 348	92 486	(7 568)	62 250	(35 235)	0	0	(1 464)	121 748	0	0	602 583	58 780
MTREF Funded ✓ / Unfunded ✖	✖	✖	✓	✓	✖	✓	✖	✓	✓	✖	✓	✓	✓	✓	✓

Source: National Treasury Local Government database